Government of Kerala
1974

Reg. No. K. 107.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XIX] Trivandrum, Sunday, 6th October 1974 / 14th Asvina 1896 [No. 700

GOVERNMENT OF KERALA

Public (Political A) Department

NOTIFICATION

No. 109664/Pol. A4/74/PD *Dated, Trivandrum, 6th October 1974.*

The Government of Kerala announce with profound regret the demise of Shri V. K. Krishna Menon, M. P. on 6th October, 1974.

As a mark of respect to the memory of late Shri V. K. Krishna Menon, all Government Offices including Treasuries and Educational Institutions throughout the State will remain closed on Monday, the 7th October, 1974.

By Order of the Governor,

R. P. Singh,

Deputy Secretary.

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1974

Reg. No. K. [illegible]

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SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 10598|LA4A|74. *Dated, Trivandrum, 5th October 1974.*

The Kerala General Sales Tax (Second Amendment) Bill, 1974 together with the Statement of Objects and Reasons and the Financial Memorandum is published, under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Dr. R. PRASANNAN,
Secretary,
Legislative Assembly.

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TRIVANDRUM, 1974

33/3135/MC

Fourth Kerala Legislative Assembly

Bill No. 197

THE KERALA GENERAL SALES TAX (SECOND AMENDMENT) BILL, 1974

A

BILL

further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Twenty-fifth Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Kerala General Sales Tax (Second Amendment) Act, 1974.

(2) It shall be deemed to have come into force on the 15th day of May, 1974.

2. **Amendment of section 5.**—In section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act),—

(i) in sub-section (1),—

(a) in clause (ii), for the words "three and a half per cent", the words "four per cent" shall be substituted;

(b) the proviso shall be omitted;

(ii) in sub-section (4), for the words "three and a half per cent", the words "four per cent" shall be substituted.

3. **Repeal and saving.**—(1) The Kerala General Sales Tax (Second Amendment) Ordinance, 1974 (2 of 1974), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

The Finance Minister in his Budget Speech dated 15th March, 1974, announced among other things that the rate of general sales tax would be increased from 3½ per cent to 4 per cent. A Bill to amend the Kerala General Sales Tax Act, 1963, for giving effect to the above proposal was published as L. A. Bill No. 189. But, the Bill could not be introduced and passed during the last session of the Legislative Assembly.

2. Being a budget proposal, the required amendment had to be given effect to immediately. Further, delay in introducing the amendment would cause difficulties in the assessment and collection of tax at the enhanced rate. Therefore, the Kerala General Sales Tax (Second Amendment) Ordinance, 1974 (2 of 1974), was promulgated by the Governor on the 14th May, 1974, to give effect to the proposal. The Bill seeks to replace the Ordinance by an Act of the Legislature.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any expenditure from the Consolidated Fund of the State.

Dr. K. G. ADIYODI.